



# Commonwealth of Virginia

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

**Walter J. Kucharski, Auditor**

January 18, 2005

The Honorable Robert G. Woodson, Jr.  
Chief Judge  
County of Prince Edward General District Court  
P. O. Box 24  
Cumberland, VA 23040

The Honorable Michael M. Rand  
Chief Judge  
County of Prince Edward Juvenile and  
Domestic Relations District Court  
P. O. Box 430  
Halifax, VA 24558

The Honorable William L. Wellons, Judge  
Magistrate Supervising Authority  
Tenth Judicial District Judicial District  
11436 Courthouse Road  
Lunenburg, VA 23952

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Prince Edward District Court and the associated magistrates from the Tenth Judicial District Judicial District for the period October 1, 2003 through December 31, 2004.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:slb

cc: The Honorable Marvin H. Dunkum, Judge  
June B. Silveira, Clerk  
Ralph K. Ranson, Chief Magistrate  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia